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## **ELECTRONIC THESIS AND DISSERTATION UNSYIAH**

### **TITLE**

**ANALISIS KINERJA KEUANGAN PEMERINTAH PROVINSI YANG MENERIMA DANA OTONOMI KHUSUS DAN DANA BAGI HASIL MINYAK DAN GAS (STUDI PADA PROVINSI ACEH DAN PAPUA BARAT TAHUN 2012-2014)**

### **ABSTRACT**

#### **Abstract**

Local financial management should be managed in accordance with economical, effective, efficient, transparent, and accountable to encourage local economic growth. Analysis of the financial management performance is important to evaluate the success of the local government and to improve the performance in managing finances. The purpose of this study is to compare the performance of the province governments that have special autonomy status with the revenue sharing of MIGAS background; they are the province of Aceh and West Papua. The data used in this study is LRA (Budget Realization Report) and APBD (Regional Budget) in 2010 - 2013 of the three provinces. To measure the performance, it uses analysis tools include: a budget difference analysis, growth ratio, local financial independence ratio, degree of fiscal decentralization ratio, and the PAD effectiveness ratio. The results showed that for the variance difference analysis, especially variants revenue from these three provinces have a good performance, because the amount of revenue far above the amount budgeted, except for Papua Province in 2012, which experienced a slight decline. For expense variant, these three provinces are good either, because the amount of actual spending does not exceed the budgeted amount. From the growth ratio, especially growth in revenue, the three provinces categorized as good as it can grow revenues in every year except for the province of Papua in 2011 that experienced decline. The three provinces considered good for earnings growth ratio because they can foster a positive income level. These three provinces do not perform well enough at expense growth ratio because the amount of expenditures tends to rise every year. The calculation of local financial independence ratio showed that Aceh province is the most independent. The degree of fiscal decentralization showed that Aceh province has the highest ability in decentralizing governance. PAD effectiveness ratio shows that the three provinces are effective in managing PAD.

**Keywords:** Performance of Government, Local Autonomy, Special Autonomy